



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೮
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 268

**FINANCE SECRETARIAT**

**NOTIFICATION (08/2019)**

**No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019**

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (01/2017) No. FD 48 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29<sup>th</sup> June, 2017, namely:-

In the said Notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), as prescribed in Notification 07/2019 No. FD 48 CSL 2017, dated 29.03.2019.</p> <p>Explanation. -</p> <p>(i) "Promoter" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.</p> <p>(ii) "project" shall mean a real estate project (REP) or a Residential Real Estate Project (RREP);</p> <p>(iii) "Real estate project (REP)" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016;</p> <p>(iv) "Residential real estate project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP."</p>

		(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
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2. This Notification shall come into force with effect from 1<sup>st</sup> of April, 2019.

By Order and in the name of the Governor of Karnataka,

**NETRAPRABHA M.DHAYAPULE**  
Under Secretary to Government (I/c),  
Finance Department [C.T-1].